



2020
MS-535

Financial Report of the Budget

Barrington

For the period ending December 31, 2019

PREPARER'S EFILE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Cory A. Philbrick, CPA

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

[illegible]

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$257,466	\$267,354
4140-4149	Election, Registration, and Vital Statistics	\$216,976	\$207,933
4150-4151	Financial Administration	\$572,752	\$571,220
4152	Revaluation of Property	\$54,000	\$44,649
4153	Legal Expense	\$58,000	\$36,108
4155-4159	Personnel Administration	\$16,805	\$34,008
4191-4193	Planning and Zoning	\$96,317	\$83,497
4194	General Government Buildings	\$420,310	\$438,227
4195	Cemeteries	\$17,900	\$14,187
4196	Insurance	\$56,000	\$52,942
4197	Advertising and Regional Association	\$8,300	\$8,394
4199	Other General Government	\$0	\$0
General Government Subtotal		\$1,774,826	\$1,758,519
Public Safety			
4210-4214	Police	\$1,383,257	\$1,251,679
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$644,792	\$542,657
4240-4249	Building Inspection	\$215,502	\$198,311
4290-4298	Emergency Management	\$0	\$0
4299	Other (Including Communications)	\$0	\$0
Public Safety Subtotal		\$2,243,551	\$1,992,647
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$828,690	\$747,543
4312	Highways and Streets	\$1,319,560	\$2,443,629
<i>Explanation: Includes \$1,118,538 in expenditures funded by non-lapsing warrant articles and grants</i>			
4313	Bridges	\$15,000	\$13,217
4316	Street Lighting	\$0	\$0
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$2,163,250	\$3,204,389



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Sanitation			
4321	Administration	\$151,949	\$148,883
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$253,000	\$230,054
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$404,949	\$378,937
Water Distribution and Treatment			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338-4339	Water Conservation and Other	\$12,800	\$6,061
Water Distribution and Treatment Subtotal		\$12,800	\$6,061
Electric			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
Health			
4411	Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$16,571	\$7,704
Health Subtotal		\$16,571	\$7,704
Welfare			
4441-4442	Administration and Direct Assistance	\$9,394	\$6,518
4444	Intergovernmental Welfare Payments	\$20,500	\$19,078
4445-4449	Vendor Payments and Other	\$30,000	\$26,031
Welfare Subtotal		\$59,894	\$51,627
Culture and Recreation			
4520-4529	Parks and Recreation	\$219,947	\$196,413
4550-4559	Library	\$328,308	\$308,569
4583	Patriotic Purposes	\$1	\$0
4589	Other Culture and Recreation	\$0	\$0
Culture and Recreation Subtotal		\$548,256	\$504,982



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$0	\$0
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$1	\$0
<i>DRA Notes: MC: = LTD Schedule</i>			
4721	Long Term Bonds and Notes - Interest	\$1	\$0
4723	Tax Anticipation Notes - Interest	\$1	\$0
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$3	\$0
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0
4903	Buildings	\$875,000	\$0
4909	Improvements Other than Buildings	\$0	\$314,646
<i>Explanation: Capital reserve fund expenditures - board agents to expend</i>			
Capital Outlay Subtotal		\$875,000	\$314,646
Operating Transfers Out			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$1,340,000	\$1,340,000
<i>DRA Notes: MC: WA#5,7,8,9,10,11,12,13,14 - reconciles w/MS9</i>			
4916	To Expendable Trusts/Fiduciary Funds	\$5,000	\$5,000
<i>DRA Notes: MC: WA#16 - reconciles w/MS9</i>			
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
Operating Transfers Out Subtotal		\$1,345,000	\$1,345,000



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$2,760,475
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$16,704,078
4934	Taxes Assessed for State Education	\$0	\$2,131,126
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$21,595,679
Total Before Payments to Other Governments		\$9,444,100	\$9,564,512
Plus Payments to Other Governments			\$21,595,679
Plus Commitments to Other Governments from Tax Rate		\$21,595,679	
Less Proprietary/Special Funds		\$0	\$314,646
Total General Fund Expenditures		\$31,039,779	\$30,845,545



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$25,290,032
3120	Land Use Change Tax - General Fund	\$35,000	\$21,356
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$27,251	\$30,114
3186	Payment in Lieu of Taxes	\$18,300	\$32,050
3187	Excavation Tax	\$4,156	\$4,156
3189	Other Taxes	\$5,652	\$6,261
3190	Interest and Penalties on Delinquent Taxes	\$180,000	\$176,967
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$270,359	\$25,560,936
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$4,243	\$3,210
3220	Motor Vehicle Permit Fees	\$1,927,872	\$1,942,679
3230	Building Permits	\$79,651	\$78,188
3290	Other Licenses, Permits, and Fees	\$17,948	\$19,037
3311-3319	From Federal Government	\$0	\$0
Licenses, Permits, and Fees Subtotal		\$2,029,714	\$2,043,114
State Sources			
3351	Municipal Aid/Shared Revenues	\$90,224	\$90,224
3352	Meals and Rooms Tax Distribution	\$459,560	\$459,560
3353	Highway Block Grant	\$225,753	\$225,416
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$0	\$772,201
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$775,537	\$1,547,401
Charges for Services			
3401-3406	Income from Departments	\$282,079	\$285,810
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$282,079	\$285,810
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$136,267	\$256,603
3502	Interest on Investments	\$100,000	\$135,093
3503-3509	Other	\$10,000	\$10,446
Miscellaneous Revenues Subtotal		\$246,267	\$402,142



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$314,646
<i>Explanation: Represents funds as Board agents to expend</i>			
<i>DRA Notes: MC: CPA note - agents - timing does not reconcile w/MS9 (ok more conservative UFB)</i>			
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$0	\$314,646
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$875,000	\$0
Other Financing Sources Subtotal		\$875,000	\$0
Less Proprietary/Special Funds		\$0	\$314,646
Plus Property Tax Commitment from Tax Rate		\$25,781,202	
Total General Fund Revenues		\$30,260,158	\$29,839,403



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$13,402,685	\$12,566,099
<i>DRA Notes: MC: ~ Treas Rept pg 77</i>			
1030	Investments	\$0	\$0
1080	Tax Receivable	\$1,169,986	\$1,101,660
<i>DRA Notes: MC: ~ MS61 w/allowance</i>			
1110	Tax Liens Receivable	\$505,894	\$459,312
<i>DRA Notes: MC: <> MS61 - CPA</i>			
1150	Accounts Receivable	\$94,880	\$84,919
1260	Due from Other Governments	\$153,908	\$425,248
1310	Due from Other Funds	\$257,676	\$288,453
1400	Other Current Assets	\$33,314	\$35,791
1670	Tax Deeded Property (Subject to Resale)	\$0	\$0
Current Assets Subtotal		\$15,618,343	\$14,961,482
Current Liabilities			
2020	Warrants and Accounts Payable	\$309,451	\$451,341
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$3,698	\$6,716
2075	Due to School Districts	\$9,219,608	\$9,516,599
2080	Due to Other Funds	\$76,908	\$31,811
2220	Deferred Revenue	\$47,942	\$0
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$10,072	\$10,493
Current Liabilities Subtotal		\$9,667,679	\$10,016,960
Fund Equity			
2440	Non-spendable Fund Balance	\$33,314	\$35,791
<i>Explanation: prepaid expenses</i>			
2450	Restricted Fund Balance	\$55,409	\$0
2460	Committed Fund Balance	\$545,577	\$278,450
<i>Explanation: non-lapsing warrant articles</i>			
2490	Assigned Fund Balance	\$16,559	\$33,225
<i>Explanation: encumbrances</i>			
2530	Unassigned Fund Balance	\$5,299,805	\$4,597,056
Fund Equity Subtotal		\$5,950,664	\$4,944,522



Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$2,760,475	\$0	\$16,704,078	\$2,131,126	\$0	\$25,290,032
Commitment	\$2,760,475	\$0	\$16,704,078	\$2,131,126		\$25,781,202
Difference	\$0	\$0	\$0	\$0		(\$491,170)

General Fund Balance Sheet Reconciliation

Total Revenues	\$29,839,403
Total Expenditures	\$30,845,545
Change	(\$1,006,142)
<hr/>	
Ending Fund Equity	\$4,944,522
Beginning Fund Equity	\$5,950,664
Change	(\$1,006,142)